

Exhibit B

In re Apple Inc. Securities Litigation
Claims Administrator
PO Box 6809
Portland, OR 97228-6809

Website: www.applesecuritiessettlement.com
Email: questions@AppleSecuritiesSettlement.com
Toll Free: 1-888-760-4869

<<Mail ID>>
<<Name 1>>
<<Name 2>>
<<Rep>>
<<Biz>>
<<Address 1>>
<<Address 2>>
<<City>><<State>><<Zip>>
<<Foreign City>>

Claim Number: <<####>>

RESPONSE DUE DATE: <<Send Date + 20days>>

Notice of DENIED Proof of Claim Submission

Dear Claimant:

We have received and reviewed the Proof of Claim and Release form ("Proof of Claim") that you submitted in connection with the class action litigation entitled *In re Apple Inc. Securities Litigation*. Based on the transactions you have claimed and any subsequent documentation provided, you are not eligible to share in the distribution of the settlement proceeds obtained in this litigation. Accordingly, your Proof of Claim has been DENIED for the reason(s) listed below:

<< INSERT SPECIFIC DENIED TEXT >>

If you disagree with our administrative determination that your Proof of Claim should be denied, then you have the right to request a review by the Court of the denial of your claim. To request a further review, you must send a signed letter to the return address listed above stating that you request Court review of the denial of your claim. The letter should include a statement of reasons indicating your grounds for contesting the denial, along with any additional documentation you have not already submitted to support your position. **Please include a copy of this letter when requesting Court review of the denial of your claim.** Your request for Court review must be postmarked no later than 20 days from the date of this letter.

If you have any questions, please visit: www.applesecuritiessettlement.com or contact the Claims Administrator at the toll free number or email address noted above.

Thank you for your anticipated prompt response.

Very truly yours,

In re Apple Inc. Securities Litigation
Claims Administrator

Apple – Denial Text**DUP – Duplicate**

Duplicate Claim: After reviewing the transactions and supporting documentation submitted with your Proof of Claim, we have concluded that you and/or someone acting on your behalf has/have submitted more than one Proof of Claim covering the same transactions. As a result, this claim was determined to be a duplicate claim(s) and will not be accepted for one or more of the following reason(s): (i) the duplicate claim(s) was/were incomplete as filed, (ii) the eligible claim calculates to a greater eligible loss, or (iii) if both claims were complete as submitted and calculate to the same eligible loss, the first claim submitted will be considered the valid claim. Accordingly, the non-duplicative Proof of Claim form will be processed and the recognized claim calculated according to the Court-approved Plan of Allocation.

INC- Incomplete Claim Form

Incomplete Claim Form: The Proof of Claim form and/or documents you provided in support of your claim did not list and/or provide any transactional information indicating that you purchased or otherwise acquired Apple common stock during the Class Period (*i.e.*, August 24, 2001 through June 29, 2006, inclusive). To be eligible to participate in this settlement, you must have indicated transactions of Apple common stock and provided documentation that you purchased and/or otherwise acquired Apple common stock during the Class Period. Accordingly your claim has been denied.

SIG – Missing Signature

Missing Signature: The owner(s) listed on the Proof of Claim form, or identified in the supporting documentation you provided, did not sign the Proof of Claim form. If any owner is unable to sign or has given power of attorney, the individual/entity signing on behalf of the owner must provide documentation showing their authority to do so; if your name has changed, you must provide documentation of that change. In order to have a valid claim, the Proof of Claim form must have been signed by the beneficial owner(s) or their legal representative(s). Accordingly your claim has been denied.

POA – No Proof of Authority

No Proof of Authority: The person who signed the Proof of Claim form you submitted is not the claimant (*i.e.*, the beneficial owner of the Apple common stock at issue). You did not provide documentation showing that the party listed on the Proof of Claim form has the authority to sign on behalf of the claimant. Accordingly your claim has been denied.

EMP – Apple Employee

Employee: Your claim submission indicates that you were an Employee, Officer or Director of Apple Inc during the Class Period. All current and former directors and officers of Apple, as well as all employees of Apple and/or its subsidiaries during the Class Period and any family member, trust, company, entity, or affiliate controlled or owned by any employee of Apple are excluded from the Class and not eligible to participate in the Settlement.

OCP – Outside Class Period

Outside Class Period: The Proof of Claim form and documents you provided in support of your claim do not provide any information that you purchased or acquired Apple common stock, as defined in the Notice, during the Class Period (*i.e.*, August 24, 2001 through June 29, 2006, inclusive). To be eligible to participate in this settlement, you must have provided proof that you purchased or acquired Apple common stock during the Class Period (*i.e.*, August 24, 2001 through June 29, 2006, inclusive). Accordingly your claim has been denied.

ZER – No Recognized Claim

No Recognized Claim: As determined pursuant to the Court-approved Plan of Allocation, and based upon the transactions of Apple common stock which you have listed on your Proof of Claim form, you have not suffered an eligible loss in Apple common stock. In order to participate in this settlement, you must have submitted acceptable documentation showing an eligible loss from your transactions in Apple common stock during the Class Period (*i.e.*, August 24, 2001 through June 29, 2006, inclusive). Your Proof of Claim form did not contain any information indicating that you suffered an eligible loss resulting from your purchase(s) or acquisition(s) of Apple common stock; therefore your claim is denied.

DOC – No Documentation

No Documentation: You did not supply the necessary documentation to support the Proof of Claim form you submitted. You must have submitted genuine and sufficient documentation to support all of your transactions in Apple common stock during the Class Period (*i.e.*, August 24, 2001 through June 29, 2006, inclusive). Acceptable documentation must have included the name of the owner(s) of the account for which you are filing a claim, the name of the broker through whom the security was traded, trade date, number of securities purchased, acquired and/or sold, and price per share (excluding brokers' commissions, taxes and fees). Accordingly your claim has been denied.